

**BUDGET  
TOP PRIORITY**



**GOVERNMENT OF TELANGANA  
ABSTRACT**

Budget Estimates 2019-20 – Instructions for the preparation of Budget Estimates 2019-20 and Revised Estimates 2018-19 submission through **on-line** – Issued.

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**FINANCE (BUDGET) DEPARTMENT**

G.O.Ms.No.58

Dated: 02.08.2019

Read the following:-

1. G.O.Ms.No.135, Finance & Planning (FW:BG) Dept., dt:20-09-2000.
2. G.O.Ms.No.664, Finance (BG) Department, dated: 27-10-2001.
3. G.O.Ms.No.183, Finance (BG.I) Department, dated: 30-06-2006.
4. G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017.
5. Cir.Memo.No.10243-A/284/A1/BG/2018, Fin(BG)Dept., Dt.14.12.2018.
6. G.O.Ms.No.3, Finance (BG) Department, Dt:04.01.2019.
7. G.O.Ms.No.20, Finance (BG) Department, Dt:12.03.2019.

\* \* \* \* \*

**ORDER:**

Vide reference 6<sup>th</sup> cited above, all departments of Secretariat and Heads of the Departments were requested to furnish Revised Estimates 2018-19 and Budget Estimates for the year 2019-20. Accordingly Departments have furnished Revised Estimates and Budget Estimates. As the Government of India have conveyed Vote on Account allocations and no clarity on resources available to the State Governments from the Government of India during the Vote on Account Budget, hence State Government have proposed Vote on Account for the first six months of the financial year 2019-20. Now, the Government of India approved full budget for the year 2019-20 and State Government has to get approvals from the State Legislature before 30<sup>th</sup> September, 2019 for incurring expenditure from the State Consolidated fund from 01/10/2019. Hence all the departments of Secretariat and Heads of the Department are requested to furnish Revised Estimates 2018-19 and Budget Estimates for the year 2019-20 as per the instructions given below and as per the provisions laid down in the Constitution.

2. According to Para 13.19.1 of the Budget Manual, the Heads of Departments and other Estimating Officers should prepare their estimates for both receipts and expenditure in duplicate and send one copy direct to the Finance Department, and the other to the Administrative departments of the Secretariat concerned

**3. RECEIPTS:**

3.1. According to para 13.8 of the Budget Manual, the HODs and other Estimating Officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been sanctioned by the Government should be proposed. The information shall be furnished in the enclosed **Proforma-A**.

3.2 All the Heads of Departments and Other Estimating Officers are requested to furnish proposals for Revised Estimates 2018-19 and Budget Estimates 2019-20 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

3.3 All the Heads of Departments may explore new base for improving their receipts and curb the leakages from bottom level to top by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

4. Government have adopted new pattern of expenditure i.e., Establishment Expenditure and Scheme Expenditure from the financial year 2017-18. Accordingly objective heads have been classified as Establishment / Scheme expenditure, the same was communicated vide reference 4<sup>th</sup> cited above

**Establishment/Maintenance/Principal/Interest Expenditure:**

5. The Following Objective Heads are classified into Establishment/Maintenance/Principal/Interest payment Expenditure.

<b>Salary</b>
010-011 - Pay
010-012 - Allowances
010-013 - Dearness Allowance
010-014 - Sumptuary Allowance
010-015 -Interim Relief
010-016 - House Rent Allowance
010-017 - Medical Reimbursement
010-018 - Encashment of Earned Leave
010-019 - Leave Travel Concession
020 -Wages
020-021 - Daily Wage Employees
020-022 - Full Time Contingent Employees
020-023 - Part time contingent Employees
270-273 - Work charged Establishment
<b>Grants In Aid Towards Salary</b>
310-311 - Grants In Aid Towards Salaries
<b>Non Salary</b>
110-111 - Travelling Allowance
110-112 - Bus Warrants
110-113 - T.A/D.A to Non Official Members
110-114 - fixed Travel Allowances
110-115 - Conveyance Allowance
120 -121 – Foreign Travel Expenses
120-122- T.A/D.A to Non Official Members
200- Other Administrative Expenses
I30-131 - Service Postage, Telegram and Telephone Charges
130-132 - Other Office Expenses
<b>130-133- WaterCharges</b>
130-134 - Hiring of Private Vehicles
<b>130-135- Electricity Charges</b>
140- Rents, Rates and Taxes
240- Petrol, Oil and Lubricants
280-281 - Pleaders Fees
280-282 - Payment to Home Guards
280-283 - Payments to Anganwadi Workers

280-285 - Sanitation Services
280-286 - Payments to Village Revenue Assistants
280-288 – Honorarium to Junior Panchyat Secretaries
300- Other Contractual Services
301- Contract Appointments
302- Outsourcing Engagements
510-511 - Maintenance of Office Vehicles
<b>Maintenance</b>
270-271 - Other Expenditure
270-272 - Maintenance
270-275 - Buildings
270-278 - Emergency Repairs
800-807 - User Charges- Maintenance
<b>Subsidies &amp; Other Grants</b>
310-313-Per capita Grants
310-318-Obsequies Charges
<b>2049- Interest Payments</b>
<b>2071-Pensions</b>
<b>Others</b>
001- Loans to Govt. Servants, Institutions, adjustments to Fund Accounts
002- Loans to Govt. Servants, Institutions, adjustments to Fund Accounts
040-041 - Pensions
040-042 - Gratuities
320- Contributions
450-Interest
530-534 - Work charged Establishment
560- Repayment of Borrowings
630-631 - Inter Account Transfers

6. The Expenditure referred to the above Objective Heads shall be treated as Establishment Expenditure. The Heads of the Department and other Estimating officers should prepare the Revised Estimates 2018-19 and Budget Estimates 2019-20 through the online in PROFORMA-R1.

#### **Scheme Expenditure:**

7. The following objective heads have been classified as schemes expenditure.

<b>Objective Head</b>
<b>Non Salary</b>
160-Publications
210-211-Materials
210-212- Drugs And Medicines
220- Arms And Ammunition
230- Cost of Ration/Diet Charges
250- Clothing And Tentage
260- Advertising And Publicity
280-284- Other Payments
410- Secret Service Expenditure
500- Other Charges
500-501 - Compensation

500-502-TransportFacility
500-503-Other Expenditure
500-504 - Cosmetic Charges
510-Motor Vehicles
510-512- Purchases of Motor Vehicles
520-Machinery and Equipment
520-521- Purchases
520-522- Tools And Plant
520-523- Deduct-Receipts & Recoveries Towards Maintenance
610-Depreciation
800-801 - User Charges- Other Expenditure
800-802 - User Charges-Transport Facility
800-803 -User Charges -Travelling Allowances
800-804 - User Charges- Utility Payments
800-805- User Charges- Other Office Expenses
800-806- User Charges -Advertisements, Sales and Publicity
800-808-User Charges- Other Payments
800-810-User Charges -Other Administrative Expenses
800-811-User Charges-Materials and Supplies
800-812-User Charges -Petrol, Oil and Lubricants
800-814-User Charges-Purchases
800-815-User ChargesPublications
<b>Maintenance</b>
270-274 HTCC Charges
<b>Subsidies&amp; Other Grants</b>
310-312-OtherGrants-in-aid
310-314- Seignorage Grant
310-315 - F.C Grants
310-316-Maintenance Grant
310-317 - Exgratia Payments (accidental death/compassionate)
310-319-Grants for creation of capital Assets
330-Subsidies
340- Scholarships and stipends
800-809 - User Charges-Other Grants-in-Aid
800-813 - User Charges -Scholarships and Stipends
<b>Others</b>
050-Rewards
150-Royalty
530-Major Works
530-531-Other Expenditure
530-532-Lands
530-533-Buildings
530-535-Price Adjustment
540-Investment
640-Write off and Losses

8. The Expenditure referred to the above Objective Heads shall be treated as Scheme Expenditure. The Heads of the Department and other Estimating officers should prepare the Revised Estimates 2018-19 and Budget Estimates 2019-20 through online in PROFORMA-R2.

**Revised Estimates 2018-19:**

9. All the Heads of the Department/Estimating Officers are requested to furnish Revised Estimates 2018-19 in the existing proforma only i.e. R1 for Establishment Expenditure and R2 for Scheme Expenditure.

**Budget Estimates 2019-20:**

10. All the Heads of Departments/Estimating Officers are requested to furnish Budget Estimates 2019-20 in the proforma annexed to this orders i.e. R1 for Establishment / Maintenance / Principal Interest Expenditure (2) R2 for Schemes Expenditure.

**New Schemes:**

11. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provisions proposed to the Budget Estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case (**proforma-R3 for Establishment / Maintenance /Principle/Interest Expenditure - R4 Scheme Expenditure**).

**Spill Over Commitments:**

12. All the public works departments are requested to furnish the scheme wise spill over commitments as on 31-03-2019in proforma-R5. All the spillover commitments should be formulated with the greatest care and accuracy and also based on actual requirements.

**Engineering Works Departments:**

13. All the public works departments are requested to furnish the Agreement wise details of all ongoing works in Proforma R6.

**FRBM Rules, 2006:**

14. As per the provision laid down in FRBM Act, all the Heads of Departments and Estimating Officers has to furnish certain information in the prescribed proforma appended to this order along with the Budget Estimates invariably as these statements have to be presented to the Legislature as per FRBM Rules 2006.

15. As per rule 6(1) of FRBM Rules, 2006 the State Government shall at the time of presenting the Budget make following disclosures as required under Section 10 of FRBM Act 2005.

- (i) Form D-7 Statement of Assets (**proforma-D**).
- (ii) Form D-8 Tax Revenues raised but not realized (**proforma-E**).
- (iii) Form D-9 Statement of Miscellaneous liabilities outstanding (**proforma-F**).

**General Instructions:**

16. The expenditure refers to the estimated expenditure provided in the BE for spending current year on routine financing of the Government. The items which are said to be committed expenditure are Salary, Pensions, Subsidies, Interest Payment, Non-Salary items, Utility payments, Maintenance, Repayment of borrowings, etc.

17. Experience shows that every year many Departments are furnishing the estimates in a routine manner without examining the need for the continuation of the scheme and justification for the provisions claimed by the Departments. Expenditure management policies and strategies should normally ensure that every rupee budgeted is well spent in such a way that it captures

efficiency in expenditure, provides incentives to rationalize expenditure and is driven by need rather than by the spirit of incremental increase in allocation with regard to programme year on year. The total expenditure irrespective of revenue or capital must generate value for the public.

18. All the Heads of Departments and Other Estimating Officers are requested to review the existing committed expenditure very critically, so that those expenditure which do not serve any tangible purpose substantially shall be dropped or phased out or reduced.

- i. The provisions for Dearness Allowance, Leave Travel Concession, House Rent Allowances, Encashment of Earned Leave, Medical Reimbursement etc., shall be included under respective sub-detailed heads under "O10-Salaries".
- ii. The estimates for contingent expenditure shown under "Office Expenses" should be prepared with reference to the instructions laid down in para 13.16 of the Budget Manual. Details of the items of expenditure included, detailed reasons. Proper attention must be paid while estimating water and electricity charges, revise which should take into account of pending arrear bills, the increase in tariff rate etc., and provision for the amounts that will become payable in the year. Wherever arrears are included, detailed reasons together with figures shall be furnished in the explanatory note.

19. The attention of Estimating Officers is invited to the following special points:

- (i) **Date of submission of Estimates:** All estimates should be submitted to the Administrative Departments of Secretariat concerned through on-line not later than **13<sup>th</sup> August, 2019**. The Administrative Departments of Secretariat shall forward the estimates with their comments to the Finance Department by **14<sup>th</sup> August, 2019** at the latest. Experience has shown that in spite of clear instructions, the Budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If estimates are received after **16<sup>th</sup> August, 2019**, Finance Department will not be able to intimate any changes made in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.
- (ii) **Accuracy and authority for estimates:** It will be the responsibility of the Heads of Departments and Other Estimating Officers to see that no omissions or deviations are made in making provisions for any sanctioned scheme or any other item of expenditure covered by sanction of the competent authority for which provision sought to have been made in Part-I of the Budget Estimates (sanctioned item). **Similarly no provision should be made in Part - I of the Estimates, for any item of expenditure for which no sanction of Government exists.** Provision should be made in the Budget Estimates for the coming year for all sanctioned schemes but not for schemes of new service, which have been submitted to Government but not yet sanctioned. It has, however, been observed that the above procedure is not being followed by some Heads of Departments, who have been including provisions in the Budget Estimates for schemes which have not been sanctioned by Government. Departments have also been requested not to propose heavy increases in the existing provisions in the normal budget estimates without obtaining prior sanction of the Government. The Heads of Departments and Other Estimating Officers are requested to observe the instructions in para 13 .9 of the Budget Manual scrupulously while submitting the Revised Estimates 2018-19 and Budget Estimates 2019-20. While minor increases based on trends of actual and admitted needs may be allowed, increases involving substantial amounts proposed over the existing provisions should be supported by Government orders sanctioning the increase duly enclosing copies of the relevant Government orders. Provision included in the Budget Estimates for the

schemes which have not been sanctioned by the Government are liable to be summarily rejected and no correspondence will be entertained on this account.

- (iii) **Contract Appointments:** The Heads of Departments / Estimating Officers shall ensure that sufficient provisions are made under the detailed head 301 contract appointments & 302 outsourcing Engagements towards payment of remuneration to the persons engaged on contract & outsourcing basis respectively. They are requested to furnish therelevant orders issued by the competent authority for engaging the persons on contract/outsourcing basis while proposing provision in the Budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, number of persons engaged on contract/outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the Budget.
- (iv) **Explanations for variations in figures:** Estimating Officers are requested to furnish brief and clear explanations for the Revised Estimates and Budget Estimates for coming year under Receipts and Expenditure. They are informed that in the absence of explanations, any increase of expenditure, is liable to be summarily rejected. While submitting the estimates, the variations, if any, in the estimates and those already furnished by the Estimating Officers should be explained in detail with reference to the orders sanctioning the additional staff etc.
- (v) **Estimates for Works:** Provision should be made in Part-I of the Budget for works which have been sanctioned by the Government or the competent authority. All the Engineer-in chiefs /Chief Engineers are requested to give full information as to whether the works for which provision is included by them in the Budget Estimates 2019-20 are for repairs to the existing buildings etc., or new works or works in progress and whether the works have been sanctioned by the Government or competent authority. The number and date of orders sanctioning each work, the amount of estimate both the original and the revised; the total expenditure incurred on the work to the end of the preceding financial year; and the amount required for expenditure during the current financial year should invariably be given in the remarks accompanying the Budget Estimates. If complete information is not furnished in **proforma- G** prescribed, in the case of any particular work, the provision proposed for will be omitted by the Finance Department.
- (vi) **The Heads of Departments are requested to ensure that the amounts allocated for supply of uniform to the "Office Subordinates" under the detailed head "250 Clothing, Tentage and Stores" shall be utilized for the same purpose without diverting for other purposes.**
- (vii) **Provisions under grants-in-aid:** Particulars, as per para 13.12. 1 of the Budget Manual, should invariably be furnished while sending the estimates. Statement showing detail of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished. While furnishing the estimates under grants-in-aid, the Heads of Departments and Other Estimating Officers are requested to open the sub-detailed heads "311-Grants-in-aid towards salaries", "312-Other Grants-in-aid" and provide the amounts separately under the above sub-detailed heads of account.
- (viii) The provision required for payment of obsequies to the family of the deceased Government Employees shall be made under the sub-detailed head of account 310-Grants-in-aid-318-ObsequiesCharges". The provision required for payment of contribution and subsidies shall be made under the detailed heads "320-Contributions and 330-Subsidies respectively and not under sub detailed

head 312 - Other Grants-in-aid". The provision for creation of capital assets which has to be transferred to the local bodies and other agencies has to be classified under Sub Detailed Head "**319 Grants for creation of Capital Assets**" under the detailed head "310 Grants-in-aid".

- (ix) Provision for maintenance of office vehicles to be made under the Sub Detailed Head "**511 Maintenance of office vehicles**" under the detailed head 510 Motor Vehicles to the extent of number of vehicles available in the department.
- (x) All the Utility Payments i.e., Postage, Telephone, Water and Electricity Charges are to be fully provided under respective sub detailed heads 131 - Service Postage, Telegram and Telephone Charges, 133 -WaterCharges, 135 for Electricity Charges under the detailed head 130-Office Expenses as first charge under non-salary component. As the Government is committed to clear the Electricity Charges without any delay. Hence, all the Heads of the Departments and other Estimating Officers are requested to give proper attention while proposing Estimates under Electricity Charges(130/135).
- (xi) Each Head of the Department/Office/Unit/DDO shall be personally responsible for utmost economy under all sub heads under ' Non-salary O&M'. They should take special care to ensure that utility charges for water supply, electricity, telephones, petrol, rents etc are calculated in accordance with the latest instructions from the Government.
- (xii) It has also been noticed that utility payments to statutory authorities and rents to the respective owners are delayed for months and years and allowed to accumulate as arrears, which are then claimed as pending bills. It is, therefore, ordered that each Head of Office shall be take care for timely and full payments on these items.
- (xiii) The provision required for payment of "Hiring charges of Private Vehicles" shall be made under the sub detailed head "130/134 - Hiring of Private Vehicles" based on the sanction orders. No provision shall be proposed under this head without specific sanction from the government for hiring of private vehicles for the department for a specific period.
- (xiv) Separate estimates shall be sent for providing funds for fixed Travelling Allowance under the sub detailed head "114-Fixed Travelling Allowance" in Budget Estimates 2019-20 as per instructions issued in this Department Memo.No.16240/642/BG/AI/2002-2, dated 25-11-2002. Similarly, requirement for conveyance allowances shall be proposed under "110/115 Conveyance Allowance".
- (xv) Separate Estimates shall be sent for providing funds for payment of Wages to the Daily wage employees and Full Time Contingent Employees, Part Time Contingent Employees who are drawing minimum of time scale with DA as per Revised Pay Scales of 2015 separately under distinct sub-detailed head 020-Wages-021-Daily Wage Employees - 022-Full Time Contingent Employees and 023 part time contingent employees as per instructions issued in this Department vide Circular Memo. No.2823/202/AI/BG-I/2013, dt.02-07-2013.
- (xvi) Where any large provision is proposed in respect of outstanding liabilities or arrear payments, full details should be furnished and the original sanction for incurring such expenditure should invariably be quoted.
- (xvii) Where any expenditure is dependent on finance from outside the State like

Government of India, NABARD, JICA etc., estimates should be based only on the last year's actual releases to the State or on the basis of actual need whichever is lower and not on hypothetically assumed figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.

(xviii) **Scrutiny of estimates by the Administrative Department of Secretariat:** The Administrative Departments of Secretariat are requested to scrutinize the estimates of the Departments under their control and forward to this Department with their comments thereon. The object of examination by the Administrative Departments is to detect excessive or inadequate provision in the Budget Estimates which they are in a position to do in a better way in view of their more intimate knowledge of working of the Departments under their administrative control.

(xix) The Departments are requested to send proposals for Budget Estimates 2019-20 rounding off the figures to the nearest lakhs of rupees against each sub-detailed head.

(xx) The Heads of Departments are requested to send their proposals promptly particularly in respect of **recoveries of loans and interest receipts**. They should send proposals for recoveries and disbursements under loans and advances and interest thereon based on the terms and conditions, imposed in the Government orders while sanctioning the loans.

20. All Heads of Departments and other Estimating Officers are therefore requested to furnish the Budget Estimates in the proforma provided on-line by **5<sup>th</sup> August, 2019** at the latest to the concerned Budget Estimate Sections (EBS) through Finance Department Portal. Failing in which submission of all proformas, Finance Department will not provide budget and also will not responsible consequences for non-funding of any scheme.

21. **Special Points:** The attention of all Secretariat Departments, Head of the Departments and Estimating Officers are invited to the following special points:

- Avoid speculative estimations or over / under projections.
- Rationalize the Grants-in-Aid expenditure relating to the departments.
- All Establishment expenditure to be consolidated for each department.
- Projections for maintenance, office establishment-vehicles, rents, water and electricity, office stationary-outsourced services, welfare and subsidy programs, etc., based on the actual needs with proper justification.

22. **On-Line Submission:** BE 2019-20 sought for through this order shall be furnished by all departments through online only. All heads of Departments and Other Estimating Officers are requested to visit Finance Department web-site on the Internet using the URL: <https://finance.telangana.gov.in> and "click" on the web-link "Finance Department Portal" provided in the home-page. Then follow the steps given below:

- This link will open "Finance Department Portal" web-page from **5<sup>th</sup> August, 2019**.
- Please Log-in using the User-ID and Password. Please enter them correctly and Log-in into application.
- A menu item "Budget Proposals 2019-20" is displayed in the Menu Bar.

- Select the respective Establishment/Maintenance/Principal/Interest Expenditure and Schemes Expenditure along with concerned Head of Accounts and enter the data.
- Saving of data can be done at any point of time using 'SAVE' button.
- All formats of Establishment/Maintenance/Principal/Interest Expenditure and Schemes Expenditure need to be filled in by the HoDs / Secretariat Departments.
- After completion of entries final submission to Finance Department can be done using 'Final Submit' in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before Final Submission.
- After final submission no more deleting / editing is allowed.
- Any further instructions can be seen on-line.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**K. RAMAKRISHNA RAO  
PRINCIPAL SECRETARY TO GOVERNMENT**

To  
All Heads of Departments and Estimating Officers.  
All Departments of Secretariat.

The Registrar General, High Court to the state of Telangana.  
The Principal Secretary to Governor, Raj Bhavan, Hyderabad.  
The Registrar, Lok-Ayukta, Hyderabad.  
The Secretary, Telangana State Public Service Commission, Hyderabad.

**Copy to:**

All Sections of Finance Department.  
General Administration (I&PR) Department.  
SF/SCs.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**

**EXPENDITURE FOR ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST  
EXPENDITURE**

**Demand No.\_\_\_\_\_**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

Name of the Scheme : \_\_\_\_\_

(Rupees in Lakhs)

Major-head, Sub-Major head, Minor-head, Sub-head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2018-19	Revised Estimates 2018-19	Budget Estimates 2019-20	Justification
(1)	(2)	(3)	(4)	(5)

**EXPENDITURE FOR SCHEMES****Demand No.\_\_\_\_\_**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

Name of the Scheme : \_\_\_\_\_

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Sub head, Detailed head and Sub-detailed Head of Appropriation (1)	Budget Estimates 2018-19 (2)	Revised Estimates 2018-19 (3)	Budget Estimates 2019-20 (4)	Justification (5)
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**NEW ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE****Demand No. \_\_\_\_\_**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

Name of the Scheme : \_\_\_\_\_

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation (1)	Budget Estimates 2019-20 (3)	Justification (4)
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**Details**

S.H. (XX) Sub-heads will be indicated by Finance Department.

**Note: Indicate G.O. Number and date of the new scheme sanctioned.**

**EXPENDITURE FOR NEW SCHEMES****Demand No. \_\_\_\_\_**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

Name of the Scheme : \_\_\_\_\_

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2019-20	Justification
(1)	(2)	(3)

**Details**

S.H.(XX) Sub-heads will be indicated by Finance Department.

**Note: Indicate G.O. Number and date of the new scheme sanctioned.**

**SPILL OVER COMMITMENTS****Demand No. \_\_\_\_\_**

Name of the HOD : \_\_\_\_\_

Name of the Scheme : \_\_\_\_\_

(Amount in Lakhs)			
Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2018-19	Spill over Commitment As on 31.03.2019	Justification
(1)	(2)	(3)	(4)

**Agreement Details - Proforma-R6**

(Rupees in Lakhs)

<b>1</b>	<b>DDO Code</b>	<b>2</b>	<b>Budget 2018-19</b>	<b>3</b>	<b>Name of the Work</b>	<b>4</b>	<b>Agreement Number &amp; Date</b>	<b>5</b>	<b>Agreement Amount</b>	<b>6</b>	<b>Agreement concluding Authority/Office</b>	<b>7</b>	<b>Name of Contractor</b>	<b>8</b>	<b>Completion date as per agreement</b>	<b>9</b>	<b>Expected completion date</b>	<b>10</b>	<b>Head of Account</b>	<b>11(a)</b>	<b>Funding Agency Share (%)</b>	<b>11(b)</b>	<b>State Share (%)</b>	<b>12</b>	<b>Agreement caters to delivery of</b>	<b>13</b>	<b>Nature of Work</b>	<b>14</b>	<b>Contract Category</b>	<b>15</b>	<b>Physical Progress of the work</b>	<b>16</b>	<b>Amount paid</b>	<b>17</b>	<b>Amount to be paid</b>	<b>18(a)</b>	<b>Funding Agency Share</b>	<b>18(b)</b>	<b>State Share (GoTS in Rs)</b>	<b>19</b>	<b>Number</b>	<b>20</b>	<b>Date</b>	<b>21</b>	<b>Amount</b>	<b>Balance amount required to complete</b>	<b>Administration Sanction</b>
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**Proforma-A**

**RECEIPTS**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Sub-head and Detailed Head of Account	Budget Estimates 2018-19	Revised Estimates 2018-19	Budget Estimates 2019-20
(1)	(2)	(3)	(4)

**Proforma-B**

**PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND ACHIEVEMENTS**

Name of the HOD : \_\_\_\_\_

Administrative Department of Secretariat : \_\_\_\_\_

Name of the Scheme	Physical Targets Achieved	Physical Targets Proposed		Remarks
		2018-19	2019-20	

**FORM D-7**  
 / See rule 6 /

**STATEMENT OF ASSETS**

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. Cr.)	Book Value (Rs. Cr)	Book Value (Rs. Cr.)
Financial Assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others  Equity Investment Shares Bonus shares  Investments in Gol dated securities / Treasury Bills Investments in 14-day Intermediate Treasury Bills Other Financial investments (please specify)			
<b>Total</b>			
Physical assets: Land Building- Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles			
<b>Total</b>			

**Notes:**

- I. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be Book-value, i.e. acquisition cost netted for depreciation/impairment.

**Proforma-E**

**FORM D-8**  
 /See rule 6/  
**TAX REVENUES RAISED BUDGET NOT REALISED**  
 (Principal taxes)

(As at the end of the reporting year)

<b>Major Head</b>	<b>Description 11</b>	<b>Amount under disputes (Rs.Crore)</b>				<b>Amount not under disputes (Rs. Crore)</b>				<b>Grand Total</b>	
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10	Over 10 years	Total	Over 1 year less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	
	Taxes on Income & Expenditure										
	Agricultural Income Tax										
	Taxes on Professions, Trades, callings and employment										
	Taxes on Property and Capital Services										
	Land Revenue										
	Stamps and Registration Fees										
	Urban immovable property tax										
	Taxes on Commodities and Services										
	Sales Tax										
	Central Sales Tax										
	Sales Tax on Motor Spirit and Lubricants										
	Surcharge on Sales Tax										
	State Excise										
	Taxes on Vehicles										
	Other Taxes										
	<b>TOTAL</b>										

**Note:** Reporting year refers to the second year proceeding the year for which the annual financial statement and demands for grants are presented.

**Proforma-F**

**Form D-9**

/See rule 6/

Statement of Miscellaneous Liabilities: Outstanding

<b>(Rs. in Crores)</b>	
	<b>Outstanding Amounts</b>
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

\* The outstanding amount pertains to the end-March position for the year before the current year.

**Proforma-G**

**PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS AND  
MAJOR WORKS**

**1. MINOR WORKS**

(Rupees in lakhs)				
Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2019-20	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority)
1	2	3	4	5
	Rs.	Rs.	Rs.	

**2. MAJOR WORKS**

(Rupees in lakhs)						
Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuing year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	